

GOVERNMENT OF TELANGANA

ABSTRACT

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) –
OIDAR –Compulsory Registration – Need not to file **Form GSTR-9** and **Form**
GSTR-9C – Notification - Orders - Issued.

Revenue (CT-II) Department

G.O.Ms.No. 88

Dated: 31-07-2019

Read:-

From the Commissioner of State Tax, Telangana, Hyderabad, Lr No. CST's
Ref No. A(1)/86/2019, Dated 1.7.2019.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of
Telangana Gazette Dated:31.7.2019

NOTIFICATION

In exercise of the powers conferred by section 148 of the Telangana Goods
and Services Tax Act, 2017 (Telangana Act.No.23 of 2017) (hereinafter referred to
as "the said Act"), the State Government, on the recommendations of the Council,
hereby notifies the persons registered under section 24 of the said Act read with
rule 14 of the Telangana Goods and Services Tax Rules, 2017, (hereinafter referred
to as "the said rules"), supplying online information and data base access or
retrieval services from a place outside India to a person in India, other than a
registered person as the class of registered persons who shall follow the special
procedure as mentioned below.

2. The said persons shall not be required to furnish an annual return in **FORM**
GSTR-9 under sub-section (1) of section 44 of the said Act read with sub-rule (1)
of rule 80 of the said rules.

3. The said persons shall not be required to furnish reconciliation statement in
FORM GSTR-9C under sub-section (2) of section 44 of the said Act read with sub-
rule (3) of rule 80 of the said rules.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

SOMESH KUMAR

SPECIAL CHIEF SECRETARY TO GOVERNMENT

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing)
Telangana, Hyderabad for publication of the Notification (He is requested to
supply 50 copies of the notification to this Department and 300 copies to
Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath
Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan,
L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The Law (TLSP) Department

The PS to Principal Secretary to Hon'ble Chief Minister (NR)

The P.S. to Special Chief Secretary to Government,

Revenue (CT & Ex) Department

Sf /Sc.

//FORWARDED BY ORDER//

SECTION OFFICER.